

enter the United States without permission. What part of illegal do the anarchists that want lawless borders fail to understand?

And that's just the way it is.

SLOGANS DO NOT REPLACE SOLUTIONS

(Mr. EMANUEL asked and was given permission to address the House for 1 minute.)

Mr. EMANUEL. Mr. Speaker, if there is one thing we have learned from the Republican Congress in the last 6 years, it is that slogans do not replace solutions.

On immigration, House Republicans talk a lot, but there is no action after 6 years. They thunder about immigrant families; but when it comes to forcing big business to comply with our immigration laws, they have raised the white flag. Under the Republican leadership from 1999 to 2003, work-site enforcement of immigration laws were cut back 95 percent. In 1999, the Federal Government prosecuted 182 employers for hiring illegal aliens. In 2003, that dwindled down to just four.

The Republican leaders have also raised the white flag on border security, voting against implementing the 9/11 Commission recommendations. With all their hot rhetoric about terrorism, you would think they would at least provide support for homeland security programs. But they have waved the white flag here, too, cutting \$48 million from Customs and Border Security Protection. They want to run a single-issue campaign on immigration on which they haven't done a single thing. The Republican Congress has a 6-year record of failure. Hot rhetoric has not masked failed results.

Mr. Speaker, one thing is clear: when it comes to addressing real immigration challenges facing our Nation, the Republican Congress is all hat and no cattle. It is time for a new direction. It is time for results.

□ 1015

AMENDMENT PROCESS FOR H.R. 4973, FLOOD INSURANCE REFORM AND MODERNIZATION ACT OF 2006

Mr. HASTINGS of Washington. Mr. Speaker, the Committee on Rules may meet the week of June 26 to grant a rule which would limit the amendment process for floor consideration of H.R. 4973, the Flood Insurance Reform and Modernization Act of 2006.

Any Member wishing to offer an amendment should submit 55 copies of the amendment and one copy of a brief explanation of the amendment to the Rules Committee in room H-312 of the Capitol by 12 noon on Monday, June 26, 2006. Members should draft their amendments to the text of the bill as reported by the Committee on Financial Services.

Members should use the Office of Legislative Counsel to ensure that

their amendments are drafted in the most appropriate format and should check with the Office of the Parliamentarian to be certain their amendments comply with the rules of the House.

PROVIDING FOR CONSIDERATION OF H.R. 5638, PERMANENT ESTATE TAX RELIEF ACT OF 2006

Mr. HASTINGS of Washington. Mr. Speaker, by direction of the Committee on Rules, I call up House Resolution 885 and ask for its immediate consideration.

The Clerk read the resolution, as follows:

H. RES. 885

Resolved, That upon the adoption of this resolution it shall be in order without intervention of any point of order to consider in the House the bill (H.R. 5638) to amend the Internal Revenue Code of 1986 to increase the unified credit against the estate tax to an exclusion equivalent of \$5,000,000 and to repeal the sunset provision for the estate and generation-skipping taxes, and for other purposes. The bill shall be considered as read. The amendment printed in the report of the Committee on Rules accompanying this resolution shall be considered as adopted. The previous question shall be considered as ordered on the bill, as amended, to final passage without intervening motion except: (1) one hour of debate equally divided and controlled by the chairman and ranking minority member of the Committee on Ways and Means; and (2) one motion to recommit with or without instructions.

The SPEAKER pro tempore (Mr. BOOZMAN). The gentleman from Washington (Mr. HASTINGS) is recognized for 1 hour.

Mr. HASTINGS of Washington. Mr. Speaker, for the purpose of debate only, I yield the customary 30 minutes to the gentlewoman from New York (Ms. SLAUGHTER), pending which I yield myself such time as I may consume. During consideration of this resolution, all time yielded is for the purpose of debate only.

(Mr. HASTINGS of Washington asked and was given permission to revise and extend his remarks.)

Mr. HASTINGS of Washington. Mr. Speaker, House Resolution 885 is a closed rule providing 1 hour of general debate in the House on H.R. 5638, the Permanent Estate Tax Relief Act, to be equally divided and controlled by the chairman and ranking minority member of the Committee on Ways and Means.

The rule waives all points of order against consideration of the bill and provides that the amendment printed in the Rules Committee report accompanying this resolution shall be considered as adopted.

Finally, Mr. Speaker, the rule provides one motion to recommit, with or without instructions.

Mr. Speaker, in 2001, Congress acted in a bipartisan fashion to gradually phase out the death tax and eliminate it by 2010. However, if Congress does not act to extend this relief, in 2011 small business owners and family farmers will once again be assessed the full

death tax up to the maximum 2001 rate of 55 percent.

The death tax is a form of double taxation, and frankly, Mr. Speaker, it is simply unfair.

The last thing families in central Washington and across the Nation should have to worry about when a loved one dies is losing a family farm or business in order to pay the Internal Revenue Service. But sadly, that is the situation many hard-working families could face if a permanent and workable solution is not agreed to.

H.R. 5638, the Permanent Estate Tax Relief Act, would provide estate and gift tax relief to America's small business owners and family farmers. Specifically, the bill would increase the exemption from \$1 million to \$5 million per person, indexed for inflation, and it would lower the amount of taxation on estates.

The bill would also provide tax relief for gifts given during a person's life. Currently, gifts given when a person is alive are taxed more than gifts given through a will or death. By reunifying estate, gift and generation-skipping transfer taxes, we give individuals greater flexibility to give gifts during their life rather than at death.

I am also pleased that this legislation creates a new 60 percent deduction for qualified timber capital gains through 2008. In my State of Washington, there are 8.5 million acres of privately owned forests, and the forest parks industry is the State's second largest manufacturing sector.

However, the current Tax Code puts our timber industry at a distinct disadvantage against international competition by subjecting corporate timber and forest product industries to a significantly higher income tax than their overseas competitors. Included in the underlying bill is a provision that lowers the timber tax and supports an industry that provides good jobs in many rural communities, while strengthening its international competitiveness.

Mr. Speaker, last year I, along with 271 other Members of the House, supported a measure that would permanently and fully eliminate the death tax. While permanent elimination of this tax is what I will continue to work with my colleagues on both sides to accomplish, this relief measure is a step in the right direction.

The Rules Committee reported House Resolution 885 by a voice vote last night. Accordingly, I urge my colleagues to support both the rule and the underlying bill.

Mr. Speaker, I reserve the balance of my time.

Ms. SLAUGHTER. Mr. Speaker, I yield myself such time as I may consume.

(Ms. SLAUGHTER asked and was given permission to revise and extend her remarks.)

Ms. SLAUGHTER. Mr. Speaker, I appreciate my Republican colleagues for providing the American people with

the clearest possible demonstration of just how stark the differences are between the priorities of our Nation's two major parties.

We have before us a bill whose sole purpose, the sole purpose is to funnel as much as \$1 trillion over the next decade to a mere handful of our Nation's richest families.

It is telling that Republican leadership is so committed and so determined to see this legislation through that it called an emergency meeting of the Rules Committee last night to make sure it reached the floor this morning, even though it will not take effect for 4 years.

Now, let me tell you a bill that will expire is the Voting Rights Act, but we could not deal with that. This is the Republican definition of a national emergency, to get as much money as we can to the richest among us. It is not unprecedented national debt. That does not bother them. The struggling middle class? No. Or the fact that tens of millions of Americans scrape by from paycheck to paycheck, scrape by without health insurance, without help and, in many cases, without hope.

To get this bill to where it is today, the Republicans had to ignore the needs of virtually every American citizen. The repeal of the estate tax will benefit less than 1 percent of the people in this country, but those few individuals that it helps will profit handsomely.

Take Lee Raymond, the former CEO of ExxonMobil, who recently secured a retirement package worth almost \$400 million, and who last year made more in a single day, probably in a single hour, than the average American family makes in an entire year. Lee stands to gain up to \$211 million from this legislation that he will not pay taxes on.

President Bush, Vice President CHENEY and the officers of the Cabinet will not do so badly either. Together they will pocket anywhere from \$91 million to \$344 million. Just the Cabinet.

People like these are among the three-tenths of 1 percent of superrich Americans who pay an estate tax, and that is it. The other 99.7 percent do not see a dime. Such an astonishingly lopsided outcome is to be expected when we realize who is actually behind this bill.

A recent report from the group Public Citizenry revealed that 18 of the richest families in America, families worth a combined total of \$185 billion, have been conducting a concerted and clandestine campaign on its behalf for a decade. We are talking about families that are heirs to the fortunes of families like Wal-Mart, Campbell's Soup and Mars, Incorporated. These 18 families, Mr. Speaker, have spent \$490 million in the last decade in their effort to pass this bill. Imagine that, \$490 million to lobbyists, and if it does pass, their investment will certainly have been worth it because over \$70 billion will be headed their way.

For years, supporters of a repeal of the estate tax have claimed that the

people they really want to help are America's small businesses and farmers. Well, as is so often the case, that is a lie. Small business families rarely, if ever, pay estate taxes, and the American Farm Bureau, one of the leading proponents of this repeal, has failed to provide even one legitimate example of a family that lost its farm because of estate tax requirements.

This is the kind of government Republicans have used their time and power to give us, Mr. Speaker. Multi-billionaires say, jump, and the majority says, how high?

Bills like this are so outlandish and so entirely justifiable, they would be comical if they were not an assault on the strength of our Union, which is, I might remind everyone, at war.

Consider the opportunity cost of this bill. For the up to \$1 trillion Federal that this leadership plans to give away, we could fully insure every single American who does not have health insurance, all 44 million of them. Think of that. We could fully fund the Medicare part D prescription plan. We could pay for all military operations in Iraq and Afghanistan, and then we could use the money left over from that to fully fund No Child Left Behind, and, finally, give every child in America the education the President promised when he took office.

The sad thing is that what we have today is exactly the kind of legislation Americans should expect the majority, whose leader has bragged about never having voted for an increase in the minimum in his 25 years in politics, that is what we should expect from a party that would not allow the Congress to adjust the minimum wage for inflation, a party that would have, over the decades, permitted it to remain at the pathetic \$3.35 an hour.

I would challenge my friends on the other side of the aisle to try surviving on that one for a month, Mr. Speaker, and think about the trillionaires who are going to say this is chump change to them, and they do not care. But the notion that they would say if taking away the taxes of the very rich would stimulate the economy, while increasing the pay of the weakest among us, the people who are least paid, will hurt the economy, is an absurdity on its face.

Mr. Speaker, this is a telling moment for this country. It is a moment in which this leadership clearly demonstrates once and for all what its priorities are. It is making the decision that educating our children is not worth the investment, that ensuring our parents and grandparents receive the prescription drugs they need is not worth the investment; that fixing our broken health insurance system is not worth the investment; that curbing our crushing national debt is not worth the investment; but investing in the ultrarich is worth every single dime that can be squeezed out of the Federal Treasury.

The bill embodies the very definition of "America for Sale." Today's Repub-

licans are alone in this belief, Mr. Speaker. Great leaders throughout the history of our Nation have understood that our collective strength lies in our support for the working and the middle class. They have understood that the extreme polarization of wealth this majority is ushering in is fundamentally bad for America, and among those who believe that are Bill Gates and Warren Buffett.

I implore my friends on the other side of the aisle, for the sake of our children, for the sake of our future, for the sake of our military, for the sake of common decency, defeat this bill and begin again to work for the people of this Nation and not against them.

Mr. Speaker, I reserve the balance of my time.

Mr. HASTINGS of Washington. Mr. Speaker, I yield myself as much time as I may consume.

Mr. Speaker, I think it is worthwhile just to put a little bit of the historical context on this issue because it has been around for some time.

In the 106th Congress, for example, in the year 2000, the House passed a bill to phase out the death tax in 10 years and permanently repeal it. When it passed the House, it got 279 votes, obviously bipartisan. Sixty-five Democrats voted for it. In the other body, in the Senate, it passed the Senate with 59 votes, obviously on a bipartisan basis. Unfortunately, that bill was vetoed by the President in the 106th Congress.

So, in the 107th Congress, in 2001, once again, the House passed the bill to permanently repeal the tax, phase it out over 10 years, and that bill garnered 274 votes, again a bipartisan vote out of the House.

□ 1030

Unfortunately, in the Senate, we were unable to get a full repeal and, instead, the death tax was phased out over 10 years, but would revert in 2011 to the 2001 rate. The expectation, of course, was that the Congress would deal with that before 2011 and fully repeal it.

In the 108th Congress, once again the House passed a bill to fully repeal the death tax, 264 votes out of the House, again on a bipartisan basis; and in the 109th Congress, this Congress, once again the House passed a full repeal, 272 votes, again on a bipartisan basis, with Democrats joining Republicans to repeal it.

The unfortunate thing is this leads us to where we are right now, and that is that the cloture motion failed in the Senate. It takes 60 votes in order to cut off debate in the Senate; and, unfortunately, the Senate only received 57 votes. So, therefore, that issue won't be taken up.

This is an effort, then, to try to get to a position where we can pass this bill out of the House and in fact pass it out of the Senate so that we can have some certainty as far as estate planning. So this issue has been around for some time. It has always enjoyed bipartisan support.

This rule simply provides for us to continue what we have been doing in the last four Congresses, and that is to pass and address this issue in a bipartisan manner. This issue has been around, I think it is timely, in fact, it is time for us to act on this. Accordingly, I urge my colleagues to support the rule and the underlying bill.

Mr. Speaker, I reserve the balance of my time.

Ms. SLAUGHTER. Mr. Speaker, I am pleased to yield 3 minutes to the gentleman from Massachusetts, a member of the Rules Committee, Mr. McGovern.

Mr. MCGOVERN. I thank the ranking leader for yielding me the time.

Mr. Speaker, once again this House will consider an estate tax cut for the wealthiest people in the United States. Once again the Republican leadership is forcing their chosen bill through the House without the opportunity for any alternative, even though Democrats asked for and presented a germane substitute before the Rules Committee last night.

Last night, the Rules Committee rushed this bill through under "emergency procedures." That is right, the Republican leadership considers it an emergency to pass a tax cut for some of the wealthiest people on the planet, a tax cut that won't take effect for 4 years.

Mr. Speaker, the real emergency is what is happening to American workers. We are considering another estate tax cut for the wealthy during the same week that this Republican leadership killed an increase in the minimum wage for America's lowest-income workers.

Last week, the Appropriations Committee approved an increase in the minimum wage and included it in the Labor-HHS-Education appropriations bill, but the majority leader quickly said that the House will not consider that provision. This week, the Appropriations Committee defeated a similar effort.

Mr. Speaker, in 1997, nearly a decade ago, this Congress raised the Federal minimum wage to \$5.15 an hour. Since the last increase, Congress has voted itself a raise nine times, increasing its own salary by \$35,000. Now, in contrast, Mr. Speaker, a person earning the minimum wage over that same time continues to earn only \$10,712 per year.

The Republican leadership should ask the minimum-wage family whether their health care costs, their property taxes, their heating and gasoline bills, or tuition for their kids have stayed as flat as the minimum wage. Of course not.

Here is what it boils down to: the Republican leadership has decided it is more important to protect estates that are worth at least \$10 million instead of helping to increase people making just \$11,000 a year in salary. Mr. Speaker, we have an emergency in our country. We do have an emergency in our country: working families are strug-

gling each and every day. They deserve a raise more than millionaires deserve another tax break.

We should be debating today an increase in the minimum wage for workers in this country. We should be doing something that will make a difference in the lives of people who are struggling in this country. And, instead, here we go again bringing the estate tax bill up again, a bill that benefits mostly people who are very well off. We can do much better than this. We need to get our priorities straight.

Mr. HASTINGS of Washington. Mr. Speaker, I am pleased to yield 3 minutes to the gentleman from Indiana (Mr. PENCE).

(Mr. PENCE asked and was given permission to revise and extend his remarks.)

Mr. PENCE. Mr. Speaker, I thank the gentleman for yielding time on this important issue. I do rise in support of the permanent Estate Tax Relief Act of 2006, although I am mindful, as I listen to my good friend who just spoke about the estate tax, of what Confucius once wrote a millennium ago. He said: "When words lose their meaning, men lose their liberty."

I would prefer in the balance of my remarks to speak not about an estate tax, because I do not know too many estates in eastern Indiana, but I would rather talk about the death tax, because this is a tax that is death to the American Dream for small business owners and family farmers all across eastern Indiana.

It is why, Mr. Speaker, I have dedicated myself in my nearly three terms in Congress to the principle of ending this immoral tax, a tax which, by the way, was instituted in 1916 primarily to raise revenues for World War I. It was a product of a time where the redistribution of wealth was seen globally to be an acceptable practice of economics. It was the very nascent time of socialism on the world stage, and America embraced this principle of redistribution with the estate tax in 1916.

Let me just say that I believe death taxes are immoral. I believe it is morally wrong to make death a taxable event. I believe it is also morally wrong to say to small business owners and family farmers and any American, whatever their means, that after a lifetime of obeying the law and a lifetime of paying your share honestly and legally to the Federal Treasury that we will make your death a taxable event.

So I want to say today that I still believe that we ought to repeal the death tax, and the legislation we will consider under this rule does not repeal, but I want to say that it is relief and it is progress and this Congress should embrace it.

The estate tax relief provided in previous legislation is scheduled to end in 2010, and what we will pass today will literally bring permanent estate tax relief to millions of American families, especially increasing the exemption to \$5 million per person effective January

1, 2010. So let me emphasize that what we will do today is not repeal, but it is relief; and I want to recognize that progress and embrace it.

Let me close with a word of caution to our colleagues who may think of this as a starting point, that this is a deal, Mr. Speaker, that we can send down the hallway and we can negotiate from: let me say, having spoken to many of my colleagues who share my belief that we should repeal this onerous death tax outright, that if this is the deal, it is a good deal for the American people. But we say with conviction: this far and no farther. We must demand, at the very minimum, this relief stand when this bill goes to the desk of the President of the United States.

Ms. SLAUGHTER. Mr. Speaker, I yield 3 minutes to the gentleman from New York, the ranking member of the Ways and Means Committee, Mr. RANGEL.

(Mr. RANGEL asked and was given permission to revise and extend his remarks.)

Mr. RANGEL. Thank you so much for yielding me time. I think we are getting closer to the truth when the previous speaker spoke out as to why we have an inheritance tax in the first place. And while he talked about World War I, I think he was emphasizing what he called a socialistic type of government, where redistribution of the wealth was the issue rather than the actual resources that are raised.

I am convinced that a large number of people, especially the Republicans in this House, look at this not as a revenue issue but as a policy issue. Oh, yes, they call it the death tax because they think this is a way of packaging something, saying that death should not be a taxable event. But realistically, if you are dead, you certainly are relieved of your taxes. So it is the live people you are talking about; people who have hopes and dreams that they would be able to acquire the inheritances of those that preceded them.

So the real reason, perhaps, of having this tax was to make certain we had a middle class, that you did not find the superwealthy being able to influence the politicians and the Congress. And if that was the reason, and I will have to research it, even though some experts thought there was a social policy reason, if ever there was a time to review this policy, it would be now.

The Joint Economic Committee, which is not Republican or Democrat, has indicated that under existing law, when the estate tax goes to \$3.5 million, an estate that would be exempt, and \$7 million that would be exempt, they say that we would be talking about only 7,500 actual estates. Now, if this does cost \$800 billion, or close to \$1 trillion, then what we are arguing about is whether or not 7,500 people could cause us to go into the deficit further by having their benefits restored.

In other words, what we are saying here is that while the Nation is at war,

while we are spending \$300 billion or \$400 billion, while we have a \$9 trillion debt, while we are cutting even the services of veterans and those that are fighting, that philosophically the majority believes that we should shatter the so-called Estate Tax Inheritance Act, the death tax, no matter what the economic expense is.

So we are not doing this for this Congress or this election; we are doing it to change the direction of the United States Government so that the items of resources to pay for education and health care, and even our national defense, are going to be jeopardized because some of you believe that the richest of the rich should be protected from an equitable distribution of tax liability.

Mr. HASTINGS of Washington. Mr. Speaker, I am pleased to yield 3 minutes to a colleague on the Rules Committee, the gentleman from Georgia (Mr. GINGREY).

Mr. GINGREY. Mr. Speaker, I thank the gentleman from Washington for yielding, and I do rise today in strong support of the rule and this underlying bill, and I encourage all my colleagues on both sides of the aisle to support them both.

As a cosponsor of H.R. 89, the full repeal of the death tax, I was disappointed to see the inactivity of the Senate to obtain cloture on a full repeal of the death tax. I firmly believe that the death tax, the estate tax, is a double taxation and, philosophically, it is wrong.

We have all heard the statements, I think Steve Forbes said this several years ago, that there should be no taxation without respiration. More recently, I have heard the comment that we shouldn't try to balance the budget by robbing the grave. And there are other comments: a death should not be a taxable event. The gentleman from New York (Mr. RANGEL) just said that. I fully agree with every one of those statements.

The gentleman from New York also said, well, you know, in this time of war, in this time of deficits, in this time of debt, we should be able to get this money. We are not, Mr. Speaker, always going to be in that situation. But if we continue to double tax any American, that is a forever situation and it is forever wrong.

So, clearly, I was in favor of full repeal. However, I believe the bill before us today is a very strong compromise. It will protect many more families, small businesses, and family farms from this double taxation, or the so-called death tax.

It is my understanding, Mr. Speaker, that it also, with a manager's amendment, is indexed for inflation. Those of us, the fiscally conservative Members of our side, felt very strongly about that, and I am pleased with that addition.

I know many of my colleagues are as disappointed with the failure of the other body to pass a full repeal as I am;

but as many of us say, we cannot let the perfect become the enemy of the good. So I think there is a lot of good in the bill that Chairman THOMAS has brought to us today and that we are discussing at this moment. We have an opportunity to take a substantial and a permanent chunk out of the death tax with a bill that can pass the Senate. They assure us, and I believe, that there will be 60 votes for this bill.

In conclusion, Mr. Speaker, again I want to thank Chairman THOMAS and the committee for their commitment and all of the hard work in bringing this bill before us today. Now is the time for us to pass some real tax relief and eliminate the most egregious form of double taxation.

□ 1045

Ms. SLAUGHTER. Mr. Speaker, I yield 2½ minutes to the gentlewoman from Connecticut (Ms. DELAURO).

Ms. DELAURO. Mr. Speaker, The Washington Post reports today that middle-class neighborhoods are evaporating in America. It says that it is happening because the gap in this country between the rich and poor is rising at an alarming rate, making it harder for families to raise their children.

And what we consider today will only speed up that process: an estate tax cut giving an enormous tax cut to the richest 10,000 estates in the Nation, no one else. And don't let them fool you, it is not about small business, it is not about family farms; the 10,000 richest estates in the Nation. It will cost \$762 billion in the first 10 years alone, this at a time when we are spending between \$5 billion and \$8 billion per month on the war in Iraq.

Meanwhile, our productivity as a Nation has risen by about 14 percent as the real wages of nonmanagerial workers have risen less than 2 percent. So when people look at the statistics, they wonder where is the rest of that money going? All they need to do is look at this Congress and the Republican leadership of this House emptying the Treasury for the likes of millionaires and billionaires.

Democrats believe this country is not about survival of the fittest but opportunity for all. Democrats understand the pressures on middle-class families: rising health care costs, education, home heating oil, gas prices. We believe we could be raising the minimum wage, one of the best tools we have to keep families from falling off that economic cliff. It has not been raised in almost a decade. Had it been adjusted just for inflation since 1968, those families would be making \$9.05 instead of \$5.15.

And if this Congress can get a raise, the American people ought to be able to get a raise. But the Republican majority is afraid to let this House even have a debate, a choice, between yet another tax cut for millionaires and a wage increase for families. They are afraid of that real debate that Ameri-

cans want to have about their economic future.

The American people want us to walk in their shoes, understand their lives. They don't want to see millionaires and billionaires be able to get a tax cut that will help to bankrupt this Nation. What they do want to see is their wages increase. We need to raise the minimum wage and oppose this rule.

Mr. HASTINGS of Washington. Mr. Speaker, I yield 3 minutes to the gentleman from Colorado (Mr. BEAUPREZ).

Mr. BEAUPREZ. Mr. Speaker, I rise in support of this rule and the underlying legislation; in fact, in enthusiastic support. I am a cosponsor and have voted several times in this Chamber for permanent repeal of the death tax. This is not repeal, but it is relief, and it is significant relief.

I listened intently to the gentlewoman who spoke just before me. I found that a curious argument. I guess I see America and Americans a little bit differently. I think we ought to be incentivizing and stimulating and celebrating the achievement of the American dream every possible way we can.

I was in business myself, private business, all my life before I came to this Chamber, and as a community banker, I banked, I partnered with a lot of small business people. I celebrated their path to trying to create wealth and keep a business, especially a family business, going generation after generation.

I don't believe there is anything more egregious that government has ever done to disincent the achievement of the American dream than the death tax.

We tax everything you buy, everything you sell, you get to the end of the year, and if you happen to magically have something left, we want a piece of that. And then when you finally close your eyes for the last time, we are going to take our piece of what you have managed to accumulate through your lifetime. I think it is close to criminal, if not criminal.

Today we have an opportunity to provide some relief to those that do what so many come to this Nation for, to achieve the American dream. We have a chance to provide them some relief, some hope that what they worked all their life for, to accumulate something, maybe a business, maybe a family asset, pass it on to their children and their children's children, and that they might be able to do that without the threat of the Federal Government taking it away from them with excessive taxation.

It is with a great deal of pride and, frankly, a great deal of personal experience that I rise again in support of this rule and the underlying legislation. This is not, again, the permanent repeal that I think would be the best thing to do, but I think what we have before us is an opportunity to work with the other body to actually make law that will make a difference for Americans, American families, and our

constituents back home that we all support.

Ms. SLAUGHTER. Mr. Speaker, I yield 2½ minutes to the gentleman from Ohio (Mr. KUCINICH).

Mr. KUCINICH. Mr. Speaker, I want to begin by saying to my friend from Indiana, I think it would be helpful for this Congress to have the information about all of the family farms that have gone out of business in Indiana because of this estate tax. I think it would be helpful if we wrote to the appropriate officials in Indiana to get that list so we could share it with everyone here and see how it impacts this legislation.

I want to say, the last 24 hours will tell you everything you need to know about what is wrong with Congress: holding up the Voting Rights Act; knocking down the minimum wage increase; relieving the superrich from responsibility for paying estate taxes; and keep sending our children to fight and die in a war based on lies. That, by the way, is the real death tax, and it is paid by the poor and the middle class.

Our new motto should be: "United We Stand, Sure. But Divided We Profit."

H.R. 5638, the estate tax legislation, should be more accurately described as the American Idle Act, I-D-L-E, because it relieves the children of billionaires and multimillionaires of over one-quarter of a trillion dollars of estate taxes in just the 5 years starting in 2013. The \$2,600 per taxpayer loss of revenue will take money from our schools, our health care, our senior citizens, and our veterans.

The Bible says it is easier for a camel to get through the eye of a needle than for a rich man to get to heaven. Here in Washington, the superrich ride elephants, and hopefully no donkeys, to get to their alabaster heaven where they pay no taxes.

Money, most of which has never been taxed once, will continue to gush upwards. The estate tax is cleverly tied to the capital gains rate, currently at 15 percent. Estates up to \$25 million or \$50 million for a couple will pay the capital gains rate of 15 percent, and those over that will pay double the rate; but what will happen when Congress eliminates the capital gains tax? There will be no estate tax because one or even two times zero is still zero. At that time the destruction of the middle class will be complete. The ascendancy of a new plutocracy will be complete.

Allan Sloan of Newsweek put it this way 2 years ago: "In the name of preserving family farms and keeping small businesses in the family, President Bush would create a new class of landed aristocrats who would inherit billions tax-free, invest the money, watch it compound tax-free and hand it down tax-free to their heirs."

President Lincoln didn't pray for a government of the wealthy, by the wealthy and for the wealthy at Gettysburg. He prayed for a government of the people, by the people and for the people. Whose prayers are we answering here?

Mr. HASTINGS of Washington. Mr. Speaker, I reserve the balance of my time.

Ms. SLAUGHTER. Mr. Speaker, I yield 3 minutes to the gentleman from North Dakota (Mr. POMEROY), who was denied an amendment in the Rules Committee.

Mr. POMEROY. Mr. Speaker, the rule before us allows only one alternative. You know, it has been said before but it deserves repeating today: As our troops fight for democracy in Iraq, we ought to show that we can have democracy on the floor of the House.

I went to the Rules Committee with another alternative for reforming the estate tax, and to have on a party-line vote the majority refuse to allow the Members of this body to even consider any other alternative but the Thomas proposal, in my opinion, does violence to notions that this is a deliberative body where ideas can be considered.

The bill before us is not a reform bill of the estate tax, it is virtual repeal, and make no bones about that, virtual repeal of the estate tax.

Look at this chart. The cost of the alternative I advance and have not been allowed to offer is 40 percent the cost of repeal. Our early estimates on the full phased-in cost of the Thomas proposal is that it will lose 80 percent at least of the revenue of full repeal. That is not a compromise.

I bet you are going to hear some of these guys say we are going to compromise. This is not a compromise, it is virtual repeal. You lose 80 percent of the revenue, it is virtual repeal, no compromise.

Now this is a shocking loss of revenue to help a very, very few people. The proposal that I was not allowed to introduce would have made exempt all of the estates but for 3/10 of 1 percent.

Earlier there was a gentleman from Indiana said small businesses have been lost all over the State of Indiana. I believe he is factually mistaken. I issue a challenge to him right now and anyone else, bring me the names. Bring me the names.

There is no fact whatsoever behind these assertions that this is about small farms and family businesses. This is about the wealthiest estates in this country, and now let me put it really to bear.

The distribution table on the Thomas proposal is that of the \$800 billion that would be lost between 2010 and 2020, 43 percent would go to those worth more than \$20 million. In a decade when we are going to have 78 million Americans turning 65, we have Social Security going out of balance in 2018, we have Medicare going out of balance in 2012, we are going to take \$800 billion and ship it to those who make more than \$20 million? What in the world are we thinking about?

Medicare and Social Security apply to everybody. The estate tax proposal advanced by the majority today applies to way fewer, way fewer than 3/10 of 1 percent. This sliver showed the number

of estates that would have been taxable under the proposal I have not been allowed to offer today. Their proposal that goes to the \$20 million crowd and up even deals with a smaller number yet. What in the world are we thinking?

The preceding speaker said he cannot think of anything more that does violence to the American dream than the death tax. Let me tell you about a few other things that do violence to the American dream: This Congress running up a debt and having to vote not just once in March, but again in May to raise the borrowing limit of the country, putting us nearly \$10 trillion in debt. Another thing that does violence to the American dream, the cuts that have been made in student loans so people can pursue the notion of upward mobility, they can get ahead in this world, but they cannot afford to get to college, and they cut student loans in the face of it.

And yet the portion of the American dream that they seem most concerned about is for this \$20-million-and-up crowd, even while we have no idea how we are going to solve this Medicare solvency imbalance or how we are going to fund the Social Security imbalance.

Let me come back to the basic issue presented by this rule. How come we only have their plan to consider? We have a plan, a plan that makes the estate tax go away completely for 99.7 percent of the people in this country, and they won't even allow it for consideration. Vote down this rule, vote down this virtual repeal of the estate tax.

□ 1100

Mr. HASTINGS of Washington. Mr. Speaker, I ask my friend from New York how many speakers she has, because I at this time have no more requests.

Ms. SLAUGHTER. I too have no further requests for time, so I will close.

Mr. Speaker, I think what we ought to call this tax is the Paris Hilton tax. Paris Hilton, once this is passed, will be able to jetset again around the world buying herself more bling and more little dogs to carry around in her purse, and probably never work a day in her life.

But while we are helping Paris with her problems, I think we need to think about the poorest among us, those people working two and three minimum-wage jobs every single day simply to try to keep themselves alive and that we have turned our backs on now for over a decade.

So I urge all Members of this House to vote "no" on the previous question so I can amend the rule and allow the House to vote on the Miller-Owens bill to increase the Federal minimum wage for the first time in almost 10 years. The bill is identical to the minimum-wage language included in the Labor-HHS appropriations bill that was supposed to come to the floor this week, but was pulled by the leadership.

Mr. Speaker, I ask unanimous consent to insert the text of the amendment and extraneous materials immediately prior to the vote on the previous question.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from New York?

There was no objection.

Ms. SLAUGHTER. Mr. Speaker, my amendment to the rule provides that immediately after the House adopts the rule for the Paris Hilton bill, it will bring H.R. 2429 to the floor for an up-or-down vote. The bill will gradually increase the minimum wage from the current level of \$5.15 an hour to \$7.25 an hour after 2 years.

Mr. Speaker, it is time we started to help workers, instead of making the very rich in this Nation richer. And I want us to stop this nonsense that we are doing this for poor farmers. Nobody can come up with a name of a poor farmer. And we will ask the State of Indiana to give us a list of all those people who went under because of this tax.

But we are considering another massive tax cut for our Nation's wealthiest. And to make matters worse, it is done the same week that the leadership of the House blocked legislation to increase the minimum wage for those who need the help the most.

America's low-income workers need our help, but millionaires don't. We are losing our middle class. One of the best things we can do to help the low- and moderate-income families is to increase the minimum wage. It has been, as I said, a decade since it was voted to increase, and it was signed in law in 1996 with the last increase in 1997.

After adjusting for inflation, the value of the minimum wage is at its lowest level since 1955. The purchasing power of the 1997 increase has eroded since then by 20 percent. A full-time minimum-wage earner working 40 hours a week makes \$10,700 annually, an amount that is \$5,000 below the poverty line for a family of three. The minimum wage now equals only 31 percent of the average wage for the private sector and the nonsupervisory workers, and that is the lowest share since the end of World War II.

Mr. Speaker, can there possibly be any doubt that we are long overdue for another increase in the minimum wage?

Leadership in this House has managed to implement numerous tax breaks for the wealthiest Americans, including this billion dollar budget buster that we are considering today, but turns its back on those who work the hardest and are paid the least, those with no lobbyists, those who struggle to make ends meet every day. They don't have any lobbyists but us on their side. And I think it is time for Congress to step up to the plate and help those who need it most, not just those with the fattest bank accounts.

And those who say an increase in the minimum wage will hurt business and

economy are plain wrong, and facts argue just the opposite.

So I urge all Members of this body to vote "no" on the previous question so that we can help 7 million-plus American workers who will directly benefit from an increase in the minimum wage.

And let me close by saying this is a very sad day because I believe this bill will pass. And I think this Congress of the United States will go on record as saying that we don't care about those people other than those who can hire the lobbyists and do everything that they want to do.

Mr. Speaker, I yield 2 minutes to Ms. BROWN.

Ms. CORRINE BROWN of Florida. Mr. Speaker, I thank the ranking member; and with what is going on here today, I know soon that you will be Chair, because this is really a very sad day in the House of Representatives, the people's House.

Once again, we are doing like what has happened in this House over and over again, practicing what I call reverse Robin Hood. When I was coming up, my favorite program was Robin Hood. Well, what this House, under the Republican leadership, constantly practices is reverse Robin Hood. What does that mean? Well, it means robbing from the poor and working people to give tax breaks to the rich.

Today, instead of debating a fair minimum-wage bill, we are debating a near repeal of the estate tax bill for millionaires. This is a bill that benefits only 6 to 7,000 very, very wealthy people. This does not help the poor or the majority of working Americans at all. This reverse Robin Hood policy which gives tax breaks to the very wealthy robs from the rest of us and leaves us with very little money to provide services like educational loans, health care, homeland security, transportation, our Nation's veterans, our seniors, our children, the poor.

This is the reason why 77 percent of the American public does not believe that the United States Congress represents their interests. And this reverse Robin Hood bill is a perfect example of why.

I strongly urge my colleagues to vote "no" on the rule and send this horrible bill back to the drawing board.

Ms. SLAUGHTER. Mr. Speaker, I yield back the balance of my time.

Mr. HASTINGS of Washington. Mr. Speaker, let me just review. This issue has been around in Congress for some time. This House has acted on full repeal of the death tax for the last three Congresses on a bipartisan basis. But the reality is we simply can't get this through the full Congress because the other body simply doesn't have the votes, supermajority votes, I might add, to close off debate over there, so we have to pass something that can pass both Houses of the Congress. This bill does that. And it is important that we pass this bill as soon as we possibly can so those that are trying to plan es-

tates after 2010 can make those plans with some certainty.

So, Mr. Speaker, this is a good bill. This is a good rule.

The material previously referred to by Ms. SLAUGHTER is as follows:

PREVIOUS QUESTION ON H. RES. 885, RULE FOR H.R. 5638—PERMANENT ESTATE TAX RELIEF ACT OF 2006

At the end of the resolution add the following new section:

"Sec. 2. Immediately upon the adoption of this resolution it shall be in order without intervention of any point of order to consider in the House the bill (H.R. 2429) to amend the Fair Labor Standards Act of 1938 to provide for an increase in the Federal minimum wage. The bill shall be considered as read for amendment. The previous question shall be considered as ordered on the bill to final passage without intervening motion except: (1) 60 minutes of debate equally divided and controlled by the chairman and ranking minority member of the Committee on Education and the Workforce; and (2) one motion to recommit with or without instructions."

THE VOTE ON THE PREVIOUS QUESTION: WHAT IT REALLY MEANS

This vote, the vote on whether to order the previous question on a special rule, is not merely a procedural vote. A vote against ordering the previous question is a vote against the Republican majority agenda and a vote to allow the opposition, at least for the moment, to offer an alternative plan. It is a vote about what the House should be debating.

Mr. Clarence Cannon's *Precedents of the House of Representatives*, (VI, 308-311) describes the vote on the previous question on the rule as "a motion to direct or control the consideration of the subject before the House being made by the Member in charge." To defeat the previous question is to give the opposition a chance to decide the subject before the House Cannon cites the Speaker's ruling of January 13, 1920, to the effect that "the refusal of the House to sustain the demand for the previous question passes the control of the resolution to the opposition" in order to offer an amendment. On March 15, 1909, a member of the majority party offered a rule resolution. The House defeated the previous question and a member of the opposition rose to a parliamentary inquiry, asking who was entitled to recognition. Speaker Joseph G. Cannon (R-Illinois) said: "The previous question having been refused, the gentleman from New York, Mr. Fitzgerald, who had asked the gentleman to yield to him for an amendment, is entitled to the first recognition."

Because the vote today may look bad for the Republican majority they will say "the vote on the previous question is simply a vote on whether to proceed to an immediate vote on adopting the resolution * * * [and] has no substantive legislative or policy implications whatsoever." But that is not what they have always said. Listen to the Republican Leadership Manual on the Legislative Process in the United States House of Representatives, (6th edition, page 135). Here's how the Republicans describe the previous question vote in their own manual: Although it is generally not possible to amend the rule because the majority Member controlling the time will not yield for the purpose of offering an amendment, the same result may be achieved by voting down the previous question on the rule * * * When the motion for the previous question is defeated, control of the time passes to the member who led the opposition to ordering the previous question.

That Member, because he then controls the time, may offer an amendment to the rule, or yield for the purpose of amendment."

Deschler's Procedure in the U.S. House of Representatives, the subchapter titled "Amending Special Rules" states: "a refusal to order the previous question on such a rule [a special rule reported from the Committee on Rules] opens the resolution to amendment and further debate." (Chapter 21, section 21.2) Section 21.3 continues: Upon rejection of the motion for the previous question on a resolution reported from the Committee on Rules, control shifts to the Member leading the opposition to the previous question, who may offer a proper amendment or motion and who controls the time for debate thereon."

Clearly, the vote on the previous question on a rule does have substantive policy implications. It is one of the only available tools for those who oppose the Republican majority's agenda to offer an alternative plan.

Mr. HASTINGS of Washington. Mr. Speaker, I yield back the balance of my time, and I move the previous question on the resolution.

The SPEAKER pro tempore. The question is on ordering the previous question.

The question was taken; and the Speaker pro tempore announced that the ayes appeared to have it.

Ms. SLAUGHTER. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, further proceedings on this question will be postponed.

PROVIDING FOR CONSIDERATION OF H.R. 4890, LEGISLATIVE LINE ITEM VETO ACT OF 2006

Mr. PUTNAM. Mr. Speaker, by direction of the Committee on Rules, I call up House Resolution 886 and ask for its immediate consideration.

The Clerk read the resolution as follows:

H. RES. 886

Resolved, That upon the adoption of this resolution it shall be in order without intervention of any point of order to consider in the House the bill (H.R. 4890) to amend the Congressional and Impoundment Control Act of 1974 to provide for the expedited consideration of certain proposed rescissions of budget authority. The bill shall be considered as read. The amendment in the nature of a substitute recommended by the Committee on the Budget now printed in the bill, modified by the amendment printed in the report of the Committee on Rules accompanying this resolution, shall be considered as adopted. All points of order against the bill, as amended, are waived. The previous question shall be considered as ordered on the bill, as amended, to final passage without intervening motion except: (1) one hour of debate equally divided and controlled by the chairman and ranking minority member of the Committee on the Budget; and (2) one motion to recommit with or without instructions.

The SPEAKER pro tempore. The gentleman from Florida (Mr. PUTNAM) is recognized for 1 hour.

Mr. PUTNAM. Mr. Speaker, for the purpose of debate only, I yield the customary 30 minutes to my good friend

and colleague from Florida (Mr. HASTINGS), pending which I yield myself such time as I may consume. During consideration of this resolution, all time yielded is for the purpose of debate only.

(Mr. PUTNAM asked and was given permission to revise and extend his remarks.)

Mr. PUTNAM. Mr. Speaker, House Resolution 886 is the rule that provides for debate of H.R. 4890, the Legislative Line Item Veto Act of 2006.

As a member of both the Rules Committee and the Budget Committee, the two committees of jurisdiction for the underlying legislation, I am pleased to bring this resolution to the floor for our consideration.

The Legislative Line Item Veto Act is the product of years of work on both sides of the aisle in Congress and at both ends of Pennsylvania Avenue. The original Line Item Veto Act was signed into law in April of 1996. It was later found unconstitutional by the Supreme Court in its 1998 ruling on Clinton v. The City of New York. In each Congress since 1998, there have been multiple proposals from both parties to give the President constitutional line item veto authority.

In his State of the Union address this year, President Bush stated: "I am pleased that Members of Congress are working on earmark reform, because the Federal budget has too many special interest projects. And we can tackle this problem together if you pass the line item veto."

This subtle, but powerful, statement gave momentum to the effort to consider a constitutional option to the original Line Item Veto Act. The statement was followed up by an official message from the President to Congress in which he specifically asked Congress to consider his proposed Legislative Line Item Veto Act of 2006, which was subsequently introduced by Representative PAUL RYAN of Wisconsin.

This legislation is based on an expedited rescissions approach to controlling spending that has been historically supported by both Democrats and Republicans as a means of bringing greater transparency and accountability to the budget and spending process. In fact, during the early 1990s, and again in 2004, expedited rescissions proposals that would have provided the President with the ability to propose the cancellation of spending items and special interest tax breaks and have them considered by Congress on an expedited basis were widely supported by Members of both parties. The Expedited Rescissions Act of 1993 was introduced by the ranking member, the Democratic leader on the Budget Committee, and received 258 votes on the House floor, including 174 Democrats. The Expedited Rescissions Act of 1994, another bill sponsored by the ranking member on the Budget Committee, received 342 votes on the House floor, including 173 Democrats. In 2004, the

Ryan-Stenholm bipartisan Expedited Rescissions amendment received 174 votes on the floor, including 45 Democrats, one of which was the ranking Budget Committee member.

The current version of H.R. 4890 is also the product of that bipartisan effort. Based on input from Members from both sides of the aisle, it is narrowly drafted to meet the intent of allowing the President to work with the Congress to reduce wasteful spending, while preserving the separation of powers between the legislative and executive branches. This legislative line item veto ensures that the power of the purse remains in the hands of Congress, where our Founding Fathers placed it and intended it to remain. Both the House and the Senate must affirm the President's vetoed spending. We will vote on any items the President selects. Congress maintains the final say on where and how and if the funding in question occurs.

Mr. Speaker, I thank Mr. RYAN, the Budget Committee, and the Rules Committee for creating legislation that will enable this Congress to maintain control of our spending priorities at both the beginning and the end of the budget process. This legislation is another example of the Republican-led Congress and our President pushing forward with fiscal discipline.

I urge members to support the rule and the underlying bill.

Mr. Speaker, I reserve the balance of my time.

Mr. HASTINGS of Florida. Mr. Speaker, I thank my colleague and good friend from Florida (Mr. PUTNAM) for the time, and I yield myself such time as I may consume.

Mr. Speaker, I rise in strong opposition to this rule and the underlying legislation. It is the misguided belief of some that the line item veto will serve as an effective tool to overcome the profligate spending by Congress. The irony, of course, is that if Congress had any kind of backbone, we would do it ourselves. For instance, if these same Members, who in my opinion feign seriousness about reining in spending, were actually serious, they would support our colleague, Mr. FLAKE, more often in his admirable yet heretofore unsuccessful attempts in cutting spending using the constitutionally mandated method, writing them into or removing them from bills before being sent to the President.

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Proponents argue that giving the President enhanced authority and power would check Congress' micromismanagement of Federal spending. Frankly, I think this reasoning is preposterous. I highly doubt that increased rescission authority would be used to decrease our Nation's deficit. To the contrary, I believe such authority would only further the aims of the partisan politics we have seen through this Congress and this administration. And let me be fair. If there is